

Exhibit 9a



U.S. Department of Justice

DAVID E. O'MEILIA

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November 28, 2006

Erick Martinez, Special Agent in Charge
Criminal Investigation Division
Internal Revenue Service
1100 Commerce Street, Room 1222; MS 9000
Dallas, TX 75242

RE: Oscar Stilley (431-41-6789)

Dear Mr. Martinez,

The Internal Revenue Service, Criminal Investigation Division is currently participating in an on-going grand jury investigation of LINDSEY K. SPRINGER for violations including Title 26, United States Code, Section 7201. During the course of this investigation, the United States Attorney's Office has received information indicating that OSCAR A. STILLEY may have violated Title 26, United States Code, Section 7201, and Title 18, United States Code, Section 371 (Klein Conspiracy).

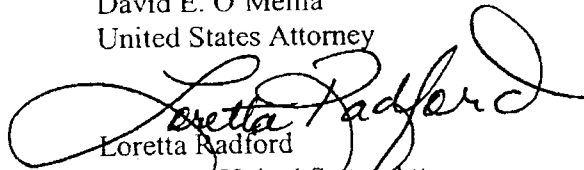
The information indicates that STILLEY works with SPRINGER to provide legal representation to clients around the nation who are facing criminal tax charges. Information also indicates that STILLEY has received income from numerous clients for providing this representation, and that he intentionally failed to report this income to the Internal Revenue Service. Evidence also shows that STILLEY is assisting SPRINGER with the evasion of his taxes by attempting to conceal income paid by clients to SPRINGER.

The United States Attorney's Office is requesting that the Internal Revenue Service expand the grand jury investigation to include OSCAR A. STILLEY for violations of Title 26, United States Code, Section 7201, and Title 18, United States Code, Section 371.

I am disclosing grand jury information to special agents of the IRS Criminal Investigation Division in order to assist in conducting the grand jury investigation as it relates to the suspected criminal violations. This authorization of disclosure extends to such IRS personnel to whom disclosure may be necessary to enable them to fulfill their duties. IRS and Counsel personnel to whom disclosures are made in the course of this investigation are cautioned regarding the limitations placed on use of the grand jury by Rule 6(e) of the Federal Rules of Criminal Procedure.

Sincerely,

David E. O'Meilia
United States Attorney



Loretta Radford
Assistant United States Attorney